



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.352/CTK/2024
Assessment Year : 2021-2022

Gouri Pharmaceuticals and Surgicals, Square, Ambapua, Berhampur	Shankar and Bhava Nagar शुलभ	Vs.	I.T.O.Ward-1, Berhampur
PAN/GIR No.AAFFG 9821 N			
(Appellant)		..	(Respondent)

Assessee by : Dr Ranjit Padhi, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 16/10/2024
Date of Pronouncement : 16/10/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id
CIT(A), NFAC, Delhi dated 25.6.2024 in Appeal No.NFAC/2020-
2021/10300109 for the assessment year 2021-2022.

2. Dr. Ranjit Padhi, Id AR appeared for the assessee and Shri
S.C.Mohanty, Sr. DR appeared for the revenue.

3. We have considered the rival submissions. On perusal of the appeal folder, it is noticed that the appeal memo has not been signed by the assessee. A defect notice has been issued on the email provided by the assessee in Form No.36 on two occasions i.e. first on 23.8.2024 and another on 26.9.2024. The defect continues to be uncured till date. Consequently, the appeal of the assessee is dismissed for defect.

4. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 16/10/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 16/10/2024
B.K.Parida, SPS (OS)

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

1. The Appellant : Gouri Shankar Pharmaceuticals and Surgicals, Bhava Nagar Square, Ambapua, Berhampur
2. The Respondent: I.T.O.Ward-1, Berhampur
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Berhampur
5. DR, ITAT,
6. Guard file.

//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack